

**INDIVIDUAL INCOME TAX RETURN**

OFFICE OF STATE TAX COMMISSIONER

SFN 28702 (12-2025)

**Form ND-1****2025**

► If a fiscal year filer, enter  
fiscal year end: (See instructions) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Your First Name and Middle Initial	Last Name		Deceased <input type="radio"/>	Date of Death	Your Social Security Number
If Joint Return, Spouse's First Name and MI	Last Name		Deceased <input type="radio"/>	Date of Death	Spouse's Social Security Number
Current Mailing Address		Apt Number	<b>D.</b> Fill in if applicable: Amended: General <input type="radio"/> <i>(See instructions)</i> Amended: Federal NOL <input type="radio"/>		
City		State	ZIP Code	<b>E.</b> Fill in if applicable: (See instr.) Extension <input type="radio"/>	
<b>A.</b> Filing status used on federal return: <i>(Fill in only one)</i> <input type="radio"/> 1. Single <input type="radio"/> 4. Head of household <input type="radio"/> 2. Married filing jointly <input type="radio"/> 5. Qualifying surviving spouse <input type="radio"/> 3. Married filing separately				<b>F.</b> MN/MT Reciprocity <input type="radio"/> <i>(See instructions)</i> State <input type="radio"/> <b>Attach a copy of your entire 2025 federal income tax return</b> <input type="radio"/> <b>Attach W-2s, 1099s, and/or ND Sch. K-1s showing ND income tax withholding</b>	
<b>B.</b> School district code: _____ <i>(See instructions)</i> _____				<b>C.</b> Income source code: _____ <i>(See instructions)</i> _____	

**1. a. Federal adjusted gross income** from Form 1040 or 1040-SR, line 11a.If zero, enter 0 \_\_\_\_\_ **(SX) 1a** \_\_\_\_\_**b. Federal taxable income** from Form 1040 or 1040-SR, line 15.If zero, see instructions \_\_\_\_\_ **(SS) 1b** \_\_\_\_\_**Additions**2. Planned gift or endowment tax credit adjustment to income **(NK) 2** \_\_\_\_\_3. Total other additions. (Attach Schedule ND-1SA) **(AV) 3** \_\_\_\_\_4. a. Total additions. Add lines 2 and 3 \_\_\_\_\_ **4a** \_\_\_\_\_b. Add lines 1b and 4a \_\_\_\_\_ **4b** \_\_\_\_\_**Subtractions**5. Interest from U.S. obligations **(SN) 5** \_\_\_\_\_6. Net long-term capital gain exclusion  
*(From worksheet in instructions)* **(NC) 6** \_\_\_\_\_7. Exempt income of an eligible Native American **(S4) 7** \_\_\_\_\_8. Benefits received from U.S. Railroad Retirement Board **(SS) 8** \_\_\_\_\_9. Licensed peace officer retirement benefit exclusion  
*(See instructions)* **(AW) 9** \_\_\_\_\_10. Nonresident only: Servicemembers Civil Relief Act adjustment  
*(Attach Form W-2)* **(NJ) 10** \_\_\_\_\_11. Military pay exclusion (Attach Form W-2) **(AX) 11** \_\_\_\_\_12. North Dakota College SAVE account deduction **(AA) 12** \_\_\_\_\_13. Qualified dividend exclusion **(AO) 13** \_\_\_\_\_14. Military retirement benefit exclusion (Attach Form 1099-R) **(AQ) 14** \_\_\_\_\_15. Social security benefit exclusion (See instructions) **(AR) 15** \_\_\_\_\_16. Total other subtractions (Attach Schedule ND-1SA) **(AB) 16** \_\_\_\_\_17. Total subtractions. Add lines 5 through 16 \_\_\_\_\_ **17** \_\_\_\_\_18. **North Dakota taxable income.** Subtract line 17 from line 4b.  
 If less than zero, enter 0 \_\_\_\_\_ **(ND) 18** \_\_\_\_\_



19. Enter your **North Dakota taxable income** from line 18 of page 1 ----- 19 -----

20. **Tax** - If **full-year resident**, enter tax on amount on line 19 from Tax Table in instructions.  
If **full-year nonresident** or **part-year resident**, enter tax from Schedule ND-1NR, line 23.  
**All filers:** If you have farm income or sold a research credit, see instructions ----- (SB) 20 -----

**Other credits**

21. Credit for income tax paid to another state or local jurisdiction in that state (*Attach Schedule ND-1CR*) ----- (SD) 21 -----

22. Marriage penalty credit for joint filers (*See worksheet in instr.*) (AC) 22 -----

23. Total other credits (*Attach Schedule ND-1TC*) ----- (AE) 23 -----

24. Total credits. Add lines 21 through 23 ----- 24 -----

25. **Net tax liability.** Subtract line 24 from line 20. **If less than zero, enter 0** ----- (SE) 25 -----

**Tax paid**

26. North Dakota income tax withheld from wages and other payments (**Attach Forms W-2, 1099, and/or ND Sch. K-1**) (SF) 26 -----

27. Estimated tax paid on 2025 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2024 return (S&) 27 -----

28. Total payments. Add lines 26 and 27 ----- (AJ) 28 -----

**Refund**

29. **Overpayment** - If line 28 is MORE than line 25, subtract line 25 from line 28; otherwise, go to line 33. **If less than \$5.00, enter 0** ----- (SG) 29 -----

30. Amount of line 29 that you want applied to your 2026 estimated tax ----- (SQ) 30 -----

31. Voluntary contribution(s): Veterans' Postwar Trust Fund (AS) -----  
Watchable Wildlife Fund (SP) ----- Trees for ND Trust Fund (SW) ----- **Enter total** 31 -----

32. **Refund.** Subtract lines 30 and 31 from line 29. **If less than \$5.00, enter 0** ----- (SR) 32 -----  
To **direct deposit** your refund, complete items a, b, and c.  
(See *instructions*)

a. Type of Account <input type="radio"/> Checking <input type="radio"/> Savings	b. Routing Number	c. Account Number
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**Tax Due**

33. **Tax due** - If line 28 is LESS than line 25, subtract line 28 from line 25.  
**If less than \$5.00, enter 0** ----- (SZ) 33 -----

34. Penalty (AK) ----- Interest (AL) ----- **Enter total** 34 -----

35. Voluntary contribution(s): Veterans' Postwar Trust Fund (AT) -----  
Watchable Wildlife Fund (SU) ----- Trees for ND Trust Fund (SY) ----- **Enter total** 35 -----

36. **Balance due.** Add lines 33, 34, 35 and, if applicable, line 37.  
Pay to: **ND Office of State Tax Commissioner** ----- 36 -----

37. Interest on underpaid estimated tax from Schedule ND-1UT ----- (SO) 37 -----

**Fill in the circles that apply:**  **1099-G consent**-I agree to obtain Form 1099-G electronically at [www.tax.nd.gov](http://www.tax.nd.gov).  
(See page 16 of *instructions*)  **Disclosure authorization**-I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer identified below.

*I declare that this return is correct and complete to the best of my knowledge and belief. \* Privacy Act - See inside front cover of booklet.*

Your Signature	Date	Telephone Number	This Space is for Tax Department Use Only
Spouse's Signature	Date	Telephone Number	
Paid Preparer Signature	PTIN	Date	
Print Name of Paid Preparer Signature		Telephone Number	

**IIT**

► Mail to: **Office of State Tax Commissioner,**  
**PO Box 5621, Bismarck, ND 58506-5621**